IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re PATENT APPLICATION of

Kazuhide Abe

Attorney Docket No. OKI.612

Date: October 19, 2006

Serial No.: 10/766,739

Examiner: J. Ingham

Filed: January 29, 2004

Art Unit No.: 2814

For: WIRING STRUCTURE OF SEMICONDUCTOR DEVICE AND METHOD OF

MANUFACTURING THE SAME

LETTER OF RELATED APPLICATION

U.S. Patent and Trademark and Trademark Office Customer Window, **Mail Stop Amendment** Randolph Building 401 Dulany Street Alexandria, VA 22314

Sir:

The Examiner is hereby advised of co-pending U.S. Application Serial No. 11/230,525. The subject matter contained in this co-pending U.S. Application Serial No. 11/230,525 is related to the present application and thus may be material to the prosecution of this instant application.

This application is not to be construed as prior art. By bringing this application to the attention of the Examiner, Applicant does NOT waive the confidentiality provisions of 35 U.S.C. 122.

Respectfully submitted,

VOLENTINE FRANCOS & WHITT, P.L.L.C.

Andrew J. Telesz, Jr.

Registration No. 33,581

One Freedom Square 11951 Freedom Drive, Suite 1260 Reston, Virginia 20190 Tel. (571) 283-0720 Fax. (571) 283-0740